

Sent By: TECHNOPROP;

770.522.9763;

Dec-23-04 12:00PM;

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TECHNOPROP

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23 December 2004

J. Michael Kaler
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Via Fax: +1.858.824.9073

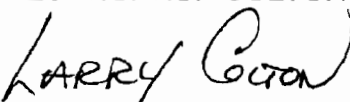
Re: Sorenson US Patent No. 4935184 and Giant International Ltd.
Our Ref.: 20717.001

Dear Mr. Kaler:

This law firm represents Giant International Ltd. ("Giant") in certain of its intellectual property matters. Giant referred your letter of 21 October 2004 to Frank Myers, the President and CEO of Giant, regarding the Sorenson Research & Development Trust ("Sorenson") and US Patent No. 4935184 ("Sorenson '184") to us for review and response.

Although I have reviewed your letter and its enclosures, as I am sure you will understand, I need to (1) have it reviewed by Giant's manufacturing people in China, (2) review Giant's manufacturing techniques, and (3) compare Giant's manufacturing techniques with Sorenson '184. Because all of Giant's manufacturing people and manufacturing information is in China, and I do not have physical access to it here in the United States, this could take several weeks.

With this letter, I want to assure you that Giant is taking your allegations seriously and that we are initiating a good faith effort to determine whether Giant's manufacturing techniques are comparable to Sorenson '184. As soon as I have the results of the investigation, I will contact you. In the meantime, if you have any questions or comments, or wish to know the status of the investigation, please contact me.

Respectfully,
TECHNOPROP COLTON LLC
Laurence P. Coltonlet-gi-1223-1.doc
cc: Giant International Ltd.